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ABSTRACT

The assessment process outlined in this guidebook was designed to provide an overall plan and structure for the ongoing review and updating of all undertakings in the Yosemite Community College District (YCCD). First, an overview of the assessment process outlines its three major elements: the basic information system: periodic reviews conducted at the unit, college, and district levels; and the revisions and reallocations called for by the review process. After a discussion in section I of planning in general, section II presents information on the annual review and planning process used at the unit level, including a discussion of pre-planning steps and ways of developing the operational plan. Section III describes the planning process at the college level, covering mission, goals, and priorities and instructions for college-level review. Section IV discusses the process of financial accounting in California's community colleges, providing an overview of the categories into which all funds and accounts must be consolidated and the classification of revenues and other financial resources. Finally, section V describes the financial accounting process used in YCCD, including information on the district's accounting code structure and a schedule of revenue and expenditure codes. The guidebook provides the forms to be used in the assessment process at the unit, college, and district levels. (NB)

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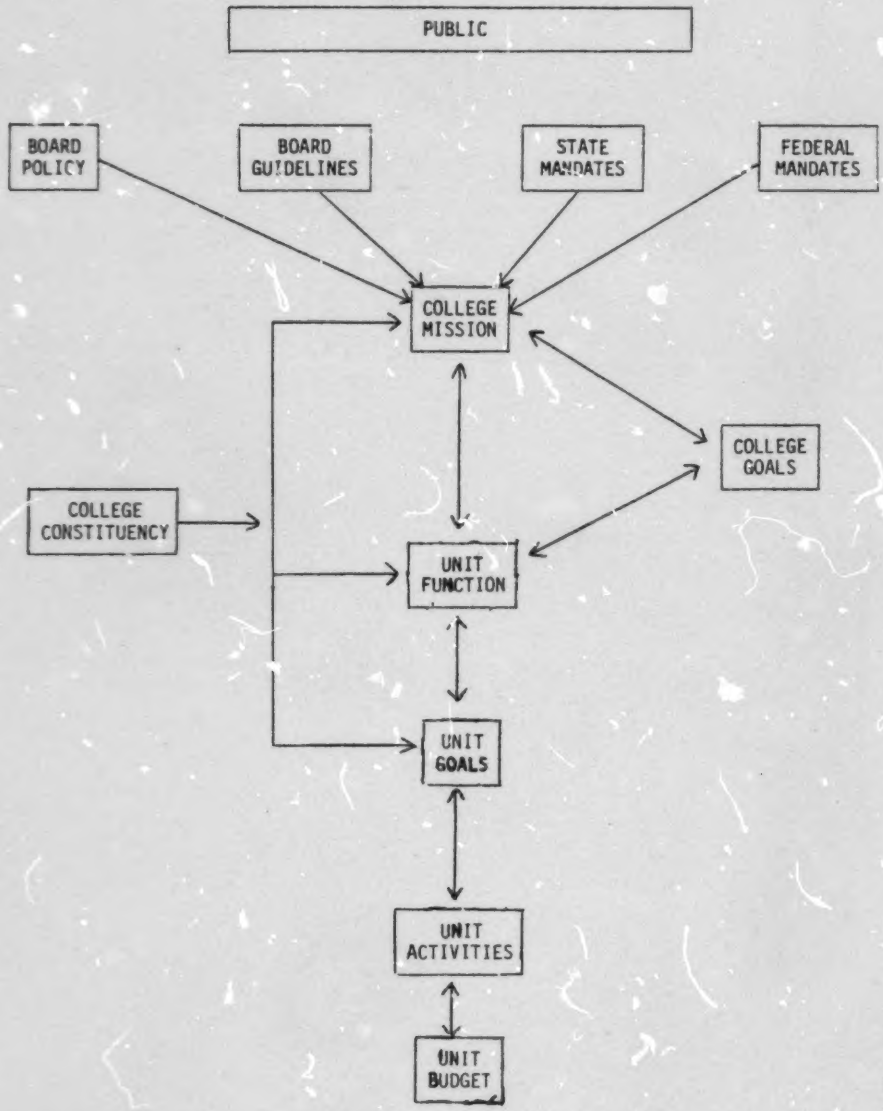
Measurement
Planning
Improvement

ASSESSMENT GUIDE



YOSEMITE COMMUNITY COLLEGE DISTRICT
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Measurement
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THE ASSESSMENT PROCESS

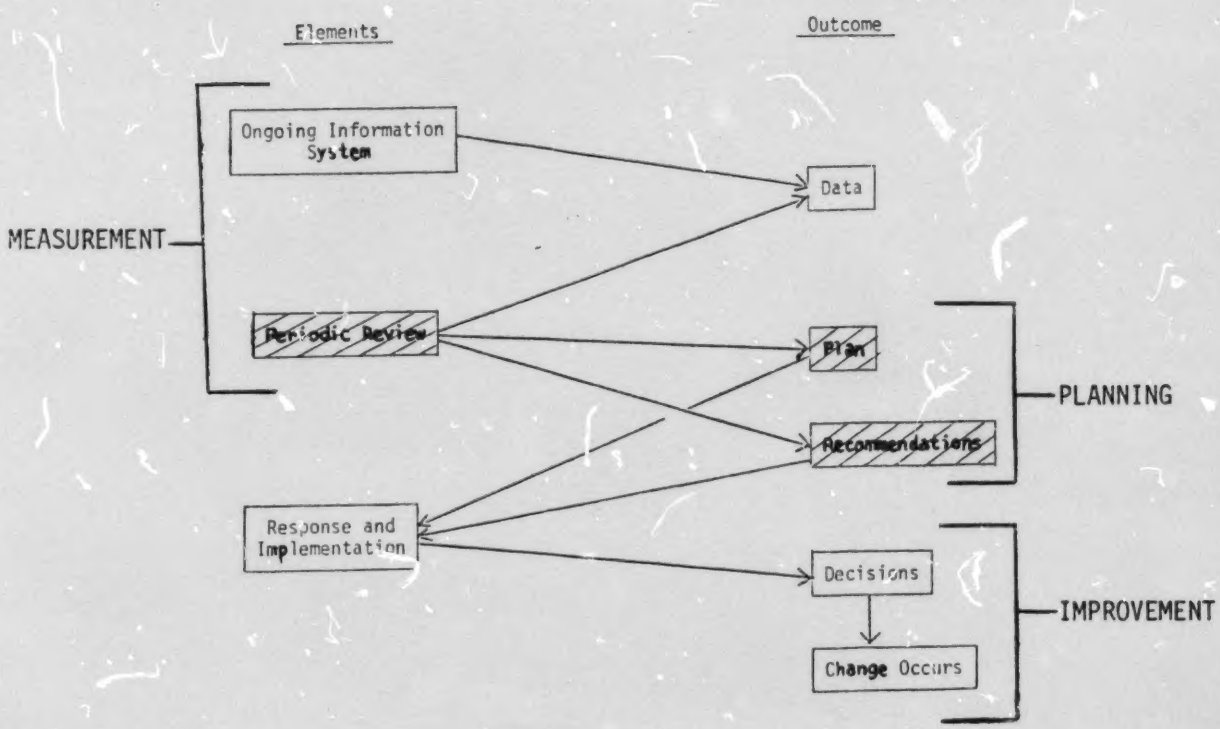

Figure 1

THE ASSESSMENT PROCESS
An Overview

The purpose of the assessment process is to provide an overall plan and structure by which continuing ongoing review and updating of all undertakings throughout the system is maintained.

The assessment process makes planning mandatory, provides structure and guidelines and provides for maximum staff involvement. It provides continuously updated information for decision making and increases the likelihood that desired outcomes will be achieved. It provides incentive for individual planners to be aware of overall district and college goals and to develop suitable goals for their own areas based upon critical appraisal of success in meeting their client's needs.

The assessment process is comprised of three elements.

Element 1 (Phase 1) - The basic information system which provides, in an easily understood format, the necessary data upon which to base decisions.

This information system relies upon the district's total data base and is capable of generating facts and information concerning staff, finances, services, facilities and students for individual units by Taxonomy of Programs (TOP) Code. It can also aggregate this information to department/division, college and district-wide levels.

Element 2 (Phase 2) - The periodic review procedure through which direction is given to the planning process.

This review is conducted at the unit level, the college level and the district level on an annual basis and results in an overall operational plan for each unit, each college and the total district.

Elements included in the review are identification of clientele, assessment of need, review of outcomes and development of an operational plan. Included in

the plan are: 1) a statement of unit function as correlated to college/district mission; 2) a list of goals leading to performance of unit function; 3) a list of activities designed to facilitate achievement of goals; 4) a budget showing resources required to implement and maintain the planned activities; 5) recommendations to appropriate level decision makers relative to changes that need to be made in order to effectively carry out the plan.

Criteria, guidelines, examples and instructions are used to guide the review process at the unit level, college level and district level. This process is designed to provide for maximum staff involvement with built in procedures to assure response to recommendations and incentives to engage fully in the program.

Element 3 - The necessary revisions, reallocation of resources and other adjustments necessary to implement desirable changes as determined through the review process.

Much of this activity will occur spontaneously in the process of conducting the ongoing periodic review.

Reconciliation of differences and conflicting priorities will be done through the regular management structure with input from various interest groups through established channels.

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SECTION I

PLANNING--GENERAL

-- P L A N N I N G --

If you do not know where you are going then any road will lead you there. If you have identified where you plan to go, have identified the road and what is required to travel it and have allocated the necessary resources, then you should get to your destination; and if not, you will be able to judge why not. This process is designed to assist you in determining where you should be going, which road to follow, what method of travel to use, what it will cost, whether you should try it and how soon you can start.[1]

[1] Phase 2 Assessment Committee, (Unit Level Assessment Guide, Yosemite Community College District, 1982) p.1.

SOME ADDITIONAL THOUGHTS ON PLANNING

"There is no choice but to plan. There may have been, in the early years of the community college movement--the decades of the 50s and 60s--but today public skepticism and evermore scarce resources make strategic planning a question of institutional survival. Particularly in public community colleges that have somewhat insulated themselves from market forces, failure to plan now for the uncertain future can mean slow but certain decline. So the question facing all administrators in higher education is not whether, but how."[2]

"Planning is here to stay. We can use it to our advantage, or we can let others use or misuse it to our disadvantage. As the public becomes increasingly concerned about the educational enterprise, we have an opportunity now, through effective, clearly defined planning, to help restore confidence in education--in what we are doing--as we continue to increase in size and complexity, we have an opportunity now, through effective planning to increase our capacity to make intelligent decisions. Through effective planning we can untie our hands from administrative minutiae and concentrate our efforts on the educational process. The choice is ours."[3]

"Whatever we do, whether we plan or do not plan, there will be a future. The determination of that future may be left to external factors over which the participants in the institution have no control, or to random factors over which members may exercise some influence or neglect. Alternatively, the future also may be determined by assessing probable external conditions and their relative consequences for the institution and then trying to do better than chance would predict in influencing the internal factors that affect the future."[4]

"Governance of the two-year colleges is emerging as a major issue in the 1980s. State boards are feeling increased pressure from policy makers to account for expenditures, avoid unwarranted duplication, and operate efficiently. Such pressures will likely result in more planning decisions being made at the state level if institutions fail to respond to changing conditions. Comprehensive institutional planning should facilitate articulation and coordination with state agencies on a proactive basis. Such an approach should enhance institutional self-determination and preserve institutional autonomy."[5]

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[2] N.M. Ellison, "Strategic Planning," Community Junior College Journal (September, 1977), pp. 32-35.

[3] L.G. Henderson, A Plan for Planning for a State Community College System (Tallahassee, Florida: Department of Higher Education, Florida State University, June 1973), p. 9.

[4] A.J. Robinson, Epilogue for Kieft, R.W.; Armijo, F.; Buckiew, W.S. (Boulder, Colorado: NCHEMS, 1978), pp. 77-83.

[5] S. Van Ausdle, Comprehensive Institutional Planning in Two-Year Colleges, Volume 1 - An Overview and Conceptual Framework, (National Center for Research In Vocational Education, Ohio State University, 1980), p. 9.

ANNUAL REVIEW AND PLANNING PROCESS

CALENDAR

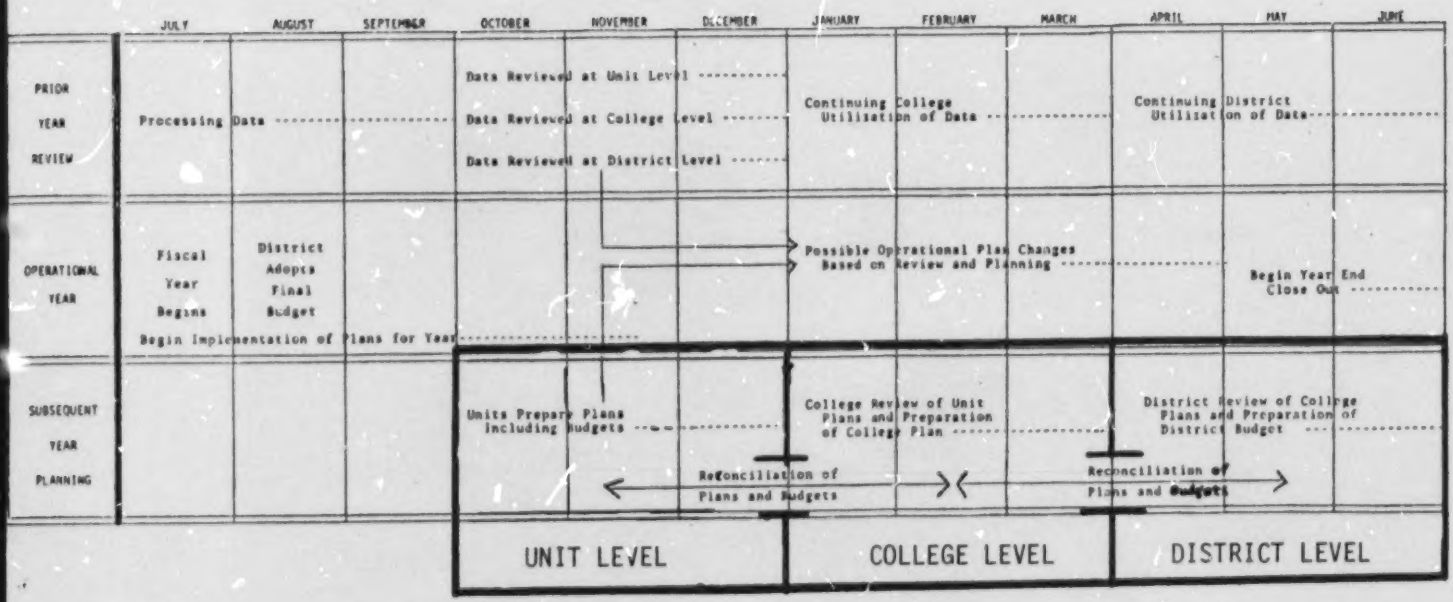

Figure 2

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Planning Calendar. As indicated in figure 2, page 4, the assessment Measurement/Planning/Improvement (MPI) process is a continuum with a new cycle starting in October of each year. At that time, the newly compiled data summaries, for the immediate year, will be available.

During the fall (October, November, December) each unit throughout the district should be engaged in the development of a specific plan including the required resources (budget) for the following year.

During the period January through March, an extensive review and reconciliation of unit plans is to be carried on at the college/central service level. This should involve a review of the relationship of college mission and goals to the individual unit mission and goals with corresponding adjustments in priority and allocation of resources.

Beginning in April the individual college/central service plans and budgets (aggregate of unit plans and budgets) will be reviewed at the overall District level. At that time, and over the months until final budget adoption, continuous dialog will be maintained relative to resource availability, conflicting priorities, and allocations.

Flow of documents. The diagram, figure 3, page 6, illustrates the interrelationships which exist among the various aspects of the planning process. This diagram also illustrates the flow of planning documents

As the unit plan is being developed, budget data should be entered into the computer under first preliminary budget status. (Refer to the diagram, page 7, for illustration of the relationship of planning and budget phases.) When the plan has been completed and budget amounts reconciled with the plan, copies of the plan should be distributed as follows:

1. Campus Administration Business Office - two (2) copies - copy 1 for use of president and advisory committee on mission, goals and priorities; copy 2 for submittal to Central Services Business Office.

2. Resource Development Office, Central Services - one copy.

3. Unit - One file copy plus those copies as determined to be needed by the Unit Manager.

When all the plans from the various units are received by the college presidents/central services (Superintendent) the advisory committee on mission, goals and priorities should be convened to review individual plans to:

1. Determine that the plan correlates with overall college mission and goals.

2. Determine appropriate priorities.

3. Reconcile the allocation of resources (second preliminary budget).

After the individual college/central services plans have been developed additional reconciliation must be done at the overall district level under the direction of the District Superintendent. This will be accomplished through review of the plans in relation to:

1. Mission, goals and priorities as established by the Board of Trustees.

2. State and federal mandates.

3. Availability of resources.

Upon completion of this review and reconciliation, the district plan and revised budget (tentative) will be submitted to the Board of Trustees.

THE ANNUAL REVIEW AND PLANNING PROCESS

FLOW DIAGRAM

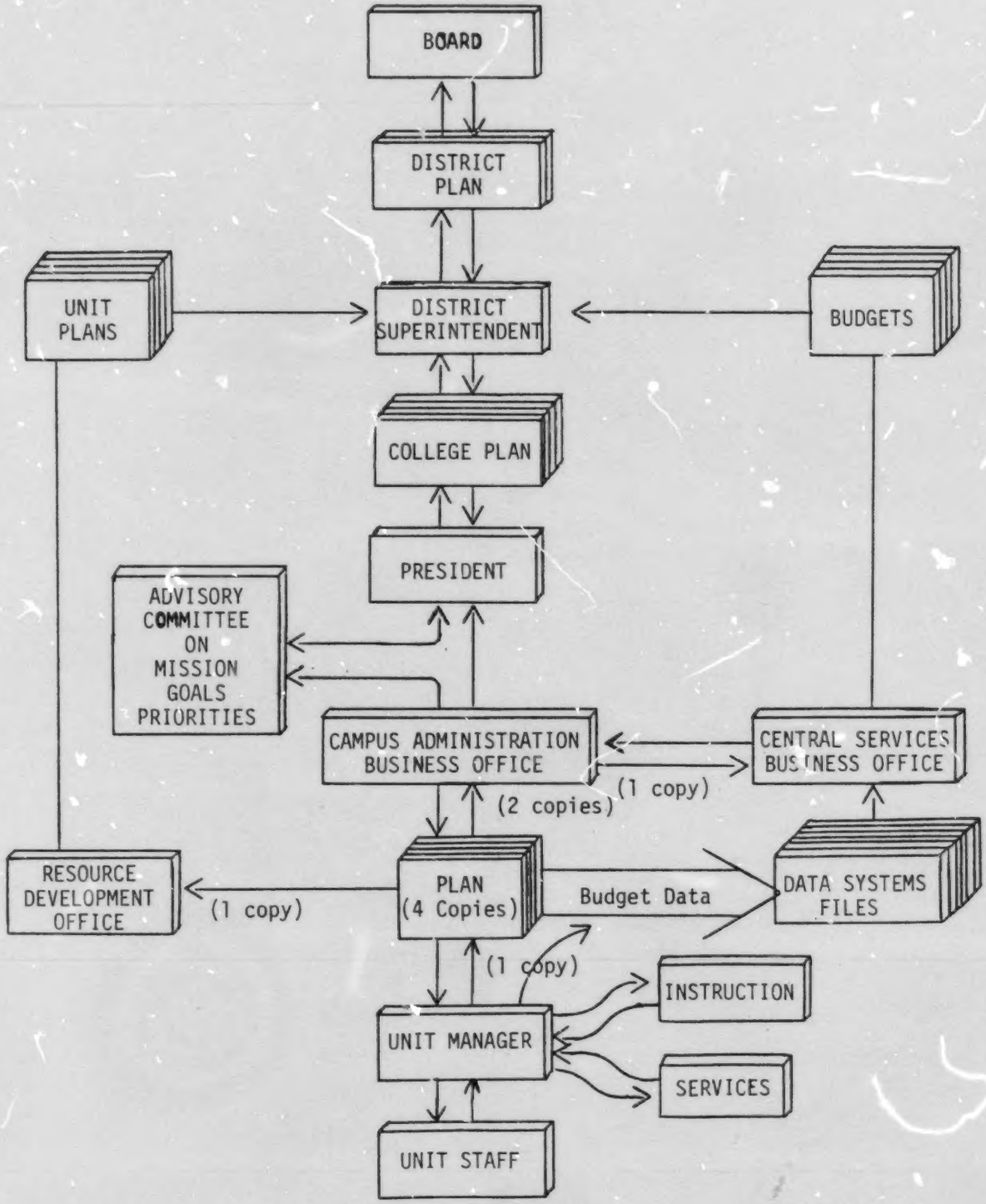
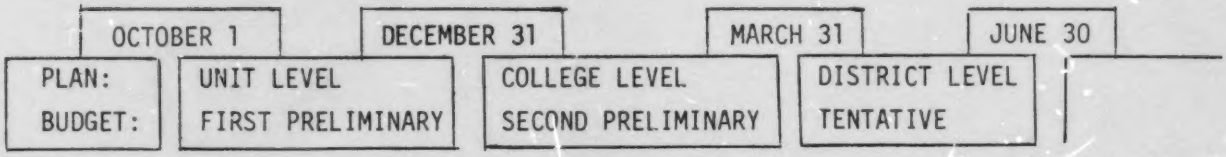


Figure 3

RELATIONSHIP OF PLANNING CALENDAR
AND BUDGET PREPARATION PHASES



*UNIT PLAN - FIRST PRELIMINARY

COLLEGE PLAN (REVISED UNIT PLANS) - SECOND PRELIMINARY

DISTRICT PLAN (REVISED COLLEGE/ CENTRAL SERVICES PLANS) - TENTATIVE

*Submit original and copies as indicated in flow diagram, figure 3, page 6. Retain updated plans in local files.

Figure 4

SECTION II

UNIT LEVEL

ANNUAL REVIEW AND PLANNING PROCESS

UNIT LEVEL

ANNUAL REVIEW AND PLANNING PROCESS

These guidelines are designed to be used at the unit level when doing your annual review and evaluation, when developing your operational plan and when developing your budget. They are organized in a step-by-step order contained within two areas of activity: I. Preparation for Planning and II. Development of Your Operational Plan. When you have properly completed the review and planning process you will have developed a functional operational plan for your unit for the following year based on a current statement of function, with updated goals, a list of planned activities and a complete budget.

In working with the process you should feel free to use alternate procedures from those suggested as long as the end result will be the same. Working papers do not need to be submitted. However, it is very important that the prescribed forms or computer printouts be completed and filed with your report so that college and district compilations can be made. This will also assure response to recommendations and reconciliation of budget requests.

In implementing the unit level review and planning, it is very important that all employees be involved. By such involvement, assurance is provided that everyone has an opportunity to be heard and that new and better proposals for direction and management are not overlooked.

The details of organization for carrying out the planning process may vary from unit to unit. Working within the structure that is appropriate for your unit it is important that record systems be brought in line with your plan and budget so that follow-up reporting and assessment will be meaningful. There are provisions within the system to accomplish this.

I. PREPARATION FOR PLANNING

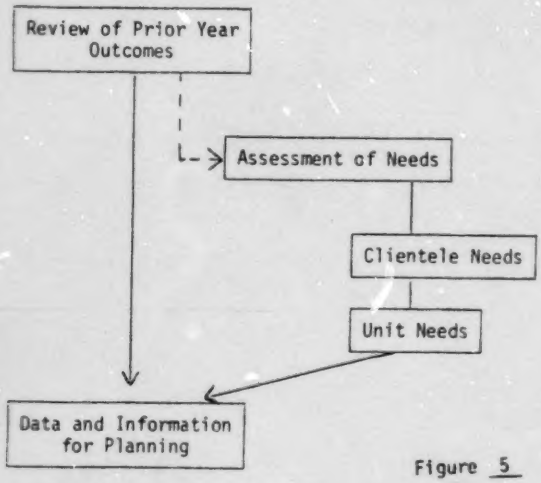


Figure 5

A. The first step in preparing for planning will be to review the outcomes of the prior year. Much of the information needed to evaluate outcomes can be found in your Unit Data Summary.

In reviewing outcomes, you should refer to your prior year goals.

1. Which goals did you achieve? Why?

2. Which goals did you not achieve? Why?

3. Did you have adequate resources --

   a. budget?
   b. facilities?
   c. support services?
   d. equipment?
   e. manpower?

B. The second step will be identification of clientele and assessment of clientele needs, as well as unit needs.

1. Knowing the identify and characteristics of your clientele will assist in identifying and serving their needs. Possible sources of information include surveys, census data, other demographic information, job market studies, and licensure requirements.

   a. Answers to the following questions should aid you in characterizing your clientele:

      1) To whom do you speak?
      2) With whom do you correspond?
      3) With whom do you maintain relationships?
      4) From whom do you receive requests?

   b. As a representative of the college/district, for which of the above do you provide services?

      Those served = clientele

   c. What are the dominant characteristics of your clientele?

   d. Develop a general description of your clientele.

2. Once the clientele of your unit has been determined, it then becomes necessary to identify and analyze the needs of that clientele and also that which is needed by your unit in order to satisfy those client needs. The following activities should help you with this task.

   Using data, surveys, advisory committee, and professional judgment --

   a. Identify the objectives of your clientele.

   b. Identify any special needs of your clientele.

3. Now identify the needs of your unit in relation to satisfying the needs of your clientele.

C. When you have completed your review of prior year outcomes, updated your information and knowledge about the clients which your unit serves, pulled together necessary information including the Data Summary for your unit you should be well prepared to enter into the development of your operational plan (Part II).

II. DEVELOPMENT OF YOUR OPERATIONAL PLAN

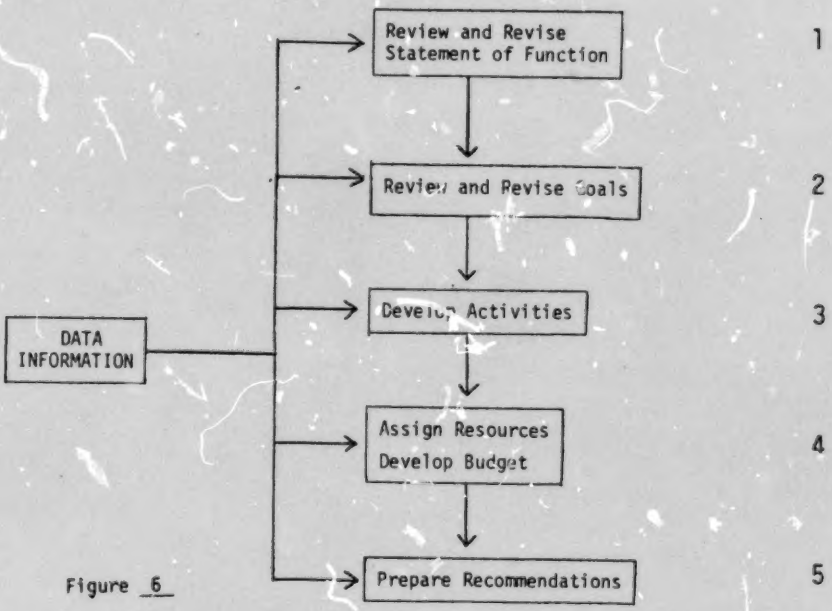


Figure 6

A. The first step in development of your unit plan is to review and revise the unit statement of function. (Forms, page 19, Form F-2)

1. Function may be defined as a statement which describes the specific purpose or task for which the institution or unit exists.

2. The following criteria should help in developing your unit statement of function.

   a. The statement should describe the function of the unit.

   b. The statement should be specific to the unit.

   c. The statement should clearly relate to the college mission.

   d. The statement should address legal mandates.

3. As an example --

   The function of the Columbia College Business Department is to prepare students for employment, prepare students for transfer to four-year colleges, retrain people for new jobs/upgrading skills, and provide for personal skill development.

B. The second step is to review and revise your unit goals (Forms, page 20) as related to college mission and goals, unit clientele needs and unit needs. Proceed to revise existing goals, add new ones, and/or eliminate obsolete ones. Then list your goals in your assessment report.

1. Definition of Goals (Objectives)

While in some planning systems a strict distinction is made between goals and objectives, we have chosen for simplicity to utilize the terms interchangeably. Generally, a goal is considered to be a desired future state or condition which, if attained, will contribute to the achievement of the institutional mission. An objective, generally, is considered to be a desired future state or condition which, if attained, will contribute to the achievement of one or more goals. In the usage here, no distinction is made.

2. The following criteria should help in developing your unit statement of goals.

   a. Unit goals must relate to college mission and goals;

   b. Must relate to unit function;

   c. Must be realistic.

   d. Short-term goals (or objectives) should be achievable and measurable; however, long-term goals may not be.

3. Examples of goals:

   a. *Offer courses relevant to future job market.*

   b. *Enlarge advisory committee to provide representatives of additional industries.*

C. Step three should be the development and listing of your unit activities. (Forms, page 21, Form F-4)

Based upon your updated unit goals statement, develop those activities which will need to be performed in order to achieve those goals. List these activities in your assessment report and proceed to determine the cost of each.

1. As used in this planning system, the term activity is used to describe the tasks or undertakings which must be completed in order to achieve goals and objectives.

2. Activities should be clearly thought out and related directly to the assignment of resources (budgeting).

3. Examples of activities:

   a. *Hire one staff member.*

   b. *Purchase sixteen new typewriters.*

   c. *Observe teaching techniques in other colleges.*

Facilities planning is an integral part of educational training. After your program needs have been identified, determine what facilities are needed in order to offer the program. The first preliminary

budget should contain everything, including construction/remodeling, needed to offer a quality program. If district funds cannot cover the cost, other funds will be sought.

Each year the district is required to submit an updated Five-Year Construction Plan to the Chancellor's Office for statewide planning purposes. When considering facility needs, please refer to the latest Five-Year Construction Plan and the State's priorities for construction. Comments and suggestions for the district priority list of construction projects should be included on page 27, along with your unit's needs for construction or remodeling.

D. Step four A. After you have completed developing your list of activities, proceed to develop your budget as follows --

Allocation of financial resources is the primary means by which program priorities are set. Therefore, it is deemed essential that budget development be carried on concurrently with planning activity.

In developing your budget keep in mind that in order for others to understand your intentions it is important to show the linkage between the expenditure, the activity on which it is spent and the goal to which the activity relates. This process is designed to achieve that linkage with as little difficulty as possible.

After you have completed your new or revised goal statements and the activities you intend to undertake to achieve them, you should proceed to cost out each activity. At the present time all revenue sources to be used in performing the activity should be identified.

When you have completed the general cost allocation and revenue identification as related to activities and goals, utilize the budget sheets and summary to prepare the detailed budget for your unit from which you intend to operate for the budget year.

To aid in this process, specific forms have been developed. These are described as follows --

NOTE - In the case of ongoing activities, computer printouts may be used in place of forms F-5 through F-9. Refer to Step 4B Compiling Budget/Plan Using Printouts, page 15.

Form	Use
Cover Sheet (F-1)	Utilize this form to identify the operational plan for your unit. Provide the information indicated in order to assure proper identification.
Statement of Unit Function (F-2)	Utilize this form to record the function (mission) (purpose) of your unit.

Form	Use
Unit Goals (Objectives) (F-3)	Utilize this form to list the specific goals for your unit. Achievement of these goals should result in performance of your unit's function.
Activities (F-4)	Utilize this form to record the activities in which your unit will engage to reach each unit goal. Provide detail for changes planned or for new activities, otherwise use broad categories.
*Salary Detail (F-5)	Utilize this form to relate personnel by name and/or position and cost to each activity. It provides for listing of individuals by name and salary classification with appropriate object codes and amounts. Totals by object code are to be carried forward onto the summary form.
*Employee Benefits Detail (Schedule B) (F-6)	This form is to be used in identifying appropriate allocation of employee benefits and to calculate the approximate amount. This form will be most useful when adding new positions where no record exists and for estimating benefit costs for part-time hourly employees. For established positions and incumbent employees, updates will be prepared by the central services business office and distributed to unit managers. The total amounts by proper object category should be carried forward onto the summary form.
*Budget Request (F-7) Non-Salary Items	This form should be used to itemize all supplies (4000), services (5000) and capital expenditures (6000). Priorities should be indicated to facilitate budget negotiation when necessary. This listing can form the basis for issuance of requisitions after the adjusted budget is approved and adopted. Totals, by object code, should be carried forward onto the summary form. It is suggested that this form be distributed to unit staff for their use in submitting requested items.

Form	Use
* Revenue Detail (F-8)	This form is to be used to provide detail of anticipated revenue to support the expected expenditures. For any source other than the general fund general purpose, a separate budget must be established in accordance with the pertinent requirements.
* Budget Summary (F-9)	The summary sheet comprises the list of accounts by object code and amount for each program, unit, or college. Data will be put directly into the computer from this summary, so accuracy is most important. The accounting system has controls which prevent overdraft of accounts or payment against non-existent account numbers. Therefore, your budget must be accurate. Provision is made for budget transfers by appropriate authority. Also note that a summary of revenue by source is included. Separate accounts must be established.

* Computer printouts may be substituted for these forms.

E. Step four B

Compiling Budget/Plan Using Printouts

By utilizing the system built into the budget and accounting computer program it is possible to reduce considerably the amount of clerical work involved in preparing the various financial information forms required to complete a unit plan.

This can be accomplished by building upon the existing schedule of accounts which will be rolled forward in the computer to begin the new budget/plan preparation cycle. Line items showing on the computer screen/printouts should be identified with notations refering to activities listed in plan (see example). This can be done at the computer terminal and a copy of the printout can be attached to the plan. Printouts can be substituted for all forms expcept F-1, F-2, F-3, and F-4. However, it is strongly recommended that budget request forms (F-7) be used as input documents from staff and that salary detail forms (F-5) be used wherever staff changes are planned.

CODES:

List A = Activity
G = Goal

P-A = First Priority
P-B = Second Priority
P-C = Third Priority

} See Forms F-5, F-7

EXAMPLE:

1. Goal 1 - Expand Science Offerings
   Activity 3 - Purchase additional laboratory equipment
   Priority of Activity 3 = B

Entry: X XXX 6400 XXXX XXX

(6) Lab Microscopes A-3/G-1/P-B

Interpretation:
A-3 = Activity Number Three
G-1 = Goal Number One
P-B = Priority B (Second)

F. Step five. Recommendations for Change

This is a very important element of the assessment self-study and planning process. Through identifying and recording specific recommendations and suggestions for improvement through change, other units, the college as a whole and ultimately the district will be able to respond. Identification of needs through recommendations will facilitate the setting of priorities within the institution.

1. For the Individual Unit

List your recommendations for change on the form for emphasis. All the goals, activities and cost items related to change should be listed in your plan on the appropriate forms but in more detail than your regular ongoing items.

2. For Other Units

Often it is of help to other units to know of particular opportunities which you observe. These should be listed on the form and also passed on to the other units.

3. For the College/District

If your unit develops consensus on items or suggestions for positive change which require concerted action at the College or District level, list those activities on the form.

4. Recommendations/Suggestions Regarding the Assessment Process

As you work with the assessment process you will undoubtedly have suggestions for improving the process. Those suggestions should be recorded on the form so that they may be considered for incorporation into the process.

UNIT LEVEL

FORMS

OPERATIONAL PLAN

(Cover Sheet)

CC _____
MJC _____
YCCD _____

For: _____
(year)

Unit Name: _____ Date: _____

Unit TOP Codes: ☐☐☐☐

☐☐☐☐

☐☐☐☐

☐☐☐☐

Unit Manager: _____

Unit Manager's Signature: _____

STATEMENT OF UNIT FUNCTION

UNIT GOALS (OBJECTIVES)

1.

2.

3.

UNIT ACTIVITIES

To Achieve

Goal/s No.	Activity
	1.
	2.
	3.
	4.

SCHEDULE A
SALARY DETAIL

TOP

Program Code: [ ][ ][ ][ ][X][X][X][X][ ][ ][ ][ ][ ][ ][ ]

Unit _____ Date _____

Object Code	Description Name	Goal	Activity	Amount
	Summary			
	Total:			

SCHEDULE B
EMPLOYEE BENEFITS

Program Code: [ ][ ][ ][ ][X][X][X][X][ ][ ][ ][ ][ ][ ][ ][ ]

UNIT: _____ DATE: _____

SUB-UNIT: _____

POSITION	NAME	OBJECT	AMOUNT
	TOTAL CERTIFICATED		
	TOTAL CLASSIFIED		

USE:

1. CERTIFICATED - Object Codes 3 7 X X
   Rate (11.467%) x Total Salary + $2,463 annually = Amount.

2. CLASSIFIED - Object Code 3 7 X X
   Rate (22.212%) x Total Salary + $2,463 annually = Amount.

TOP

BUDGET REQUEST

PROGRAM CODE: [ ][ ][ ][ ][X][X][X][X][ ][ ][ ][ ][ ][ ][ ]

Object: [ ][ ][ ][ ]

Unit _____

Sub-Unit _____

Priority	Quantity	Item	Goal	Activity	Total
				TOTAL	

(Use additional sheets if necessary)

Priority

A=Essential, must have to operate program.

B=Important to successful program, not absolutely essential.

C=Would enhance program, not essential at this time.

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REVENUE DETAIL

Program Code: TOP [ ][ ][ ][ ][X][X][X][X][ ][ ][ ][ ][ ][ ][ ]

UNIT: _____ DATE: _____

SUB-UNIT: _____

DESCRIPTION	OBJECT	AMOUNT
TOTAL BY REVENUE OBJECT		
TOTAL UNIT/SUB-UNIT REVENUE		

BUDGET SUMMARY

TOP F-9

Program Code: ☐☐☐XXXX☐☐☐☐☐☐

Unit Name: _____ Unit Manager: _____

Sub-Unit Name: _____ Date: _____ College: DIST ☐ MJC ☐ CC ☐

Certificated Salaries 1000-1999

See Schedule A for Detail

☐☐☐☐		
☐☐☐☐		
☐☐☐☐		
☐☐☐☐		
☐☐☐☐		
	Sub-Total	

Classified Salaries 2000-2999

See Schedule A for Detail

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	Sub-Total	

Employee Benefits 3000-3999

Sub-Total (from Schedule B) (Certificated)

Sub-Total (from Schedule B) (Classified)

Books, Supplies and Equip. Replacement 4000-4999

☐☐☐☐		
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	Sub-Total	

Other Operating Expenses and Services 5000-5999

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☐☐☐☐		
☐☐☐☐		
	Sub-Total	

Capital Outlay 6000-6999

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☐☐☐☐		
	Sub-Total	

Other Outgo 7000-7999

☐☐☐☐		
	Sub-Total	

TOTAL EXPENDITURES

REVENUE

☐☐☐☐		
☐☐☐☐		
☐☐☐☐		
☐☐☐☐	GENERAL PURPOSE	

TOTAL REVENUE

FACILITIES PLANNING

1. Suggestions for construction/remodeling for this unit:

Project Description	Year Needed

2. Suggestions for district-wide priority list (on 5-year Construction Plan):

3. Suggestions for better utilization of existing facilities:

RECOMMENDATIONS FOR CHANGE - For the Individual Unit

List your recommendations for change here for emphasis. All the goals, activities and cost items related to change should be listed in your plan on the appropriate forms but in more detail than your regular ongoing items.

RECOMMENDATIONS FOR CHANGE - For Other Units

Often it is of help to other units to know of particular opportunities which you observe. These should be listed here and also passed on to the other units.

RECOMMENDATIONS FOR CHANGE - For the College/District

If your unit develops consensus on items or suggestions for positive change which require concerted action at the College or District level, list those activities here.

Recommendations/Suggestions Regarding the Assessment Process

As you work with the assessment process you will undoubtedly have suggestions for improving the process. Those suggestions should be recorded here so that they may be considered for incorporation into the process.

SECTION III

COLLEGE LEVEL

ANNUAL REVIEW AND PLANNING PROCESS

COLLEGE LEVEL

ANNUAL REVIEW AND PLANNING PROCESS

Unit plans and budgets should be completed by January 1 of each year at which time they are to be submitted to the College Advisory Committee on Mission Goals and Priorities through the campus administration business office.

Working with the College President, the Advisory Committee on Mission Goals and Priorities should review the unit plans and budgets, review existing statements of college mission and goals, recommend priorities and set guidelines for reconciliation of unit plans and budgets. It will then prepare a revised statement of mission and goals to be submitted with the proposed college budget.

In accordance with the flow diagram, page 6, budget data will have been entered into the data system by the unit managers as unit plans are being completed.

Coordination of the reconciliation of individual unit plans with available resources is to be carried out by the campus administration business office under the supervision of the College President utilizing the input from the Advisory Committee on Mission Goals and Priorities. Unit Managers will generally be responsible for updating their plan and budget information as this process proceeds.

The central services business office will assist campus business office personnel with the task of budget reconciliation, mainly through providing information concerning salaries and benefits and other similar charges. The phases of budget development will also be controlled by the central services business office.

The central services operational plan and budget will be developed under the supervision of the District Superintendent using a similar process to that used at the college level.

COLLEGE ADVISORY COMMITTEE
ON
MISSION GOALS AND PRIORITIES

Membership:

It is suggested that membership be representative of administration, instruction, support services, faculty, and support staff.

Function:

To review and recommend revision of college mission and goals.

To review and suggest revisions of unit goals as related to college mission and goals.

To review and recommend budget priorities.

To compile recommendations into overall college plan.

INSTRUCTIONS FOR COLLEGE LEVEL REVIEW

1. As soon as units have completed their plans, the College Advisory Committee on Mission Goals and Priorities should review them in terms of the following guide questions:
   a. Are unit accomplishments of the prior year consistent with unit stated function and goals?
   b. Are function and goals consistent with identified clientele needs?
   c. Are college programs meeting the needs of clientele?
   d. Do budget priorities meet the educational needs of clientele?
   e. Do budget priorities support adequate instruction to serve clientele?
   f. Is a change needed in function, goals or budget priorities?

2. Following the review, the Advisory Committee should
   a. Recommend appropriate review of function.
   b. Recommend appropriate revision of goals.
   c. Suggest budget priorities.

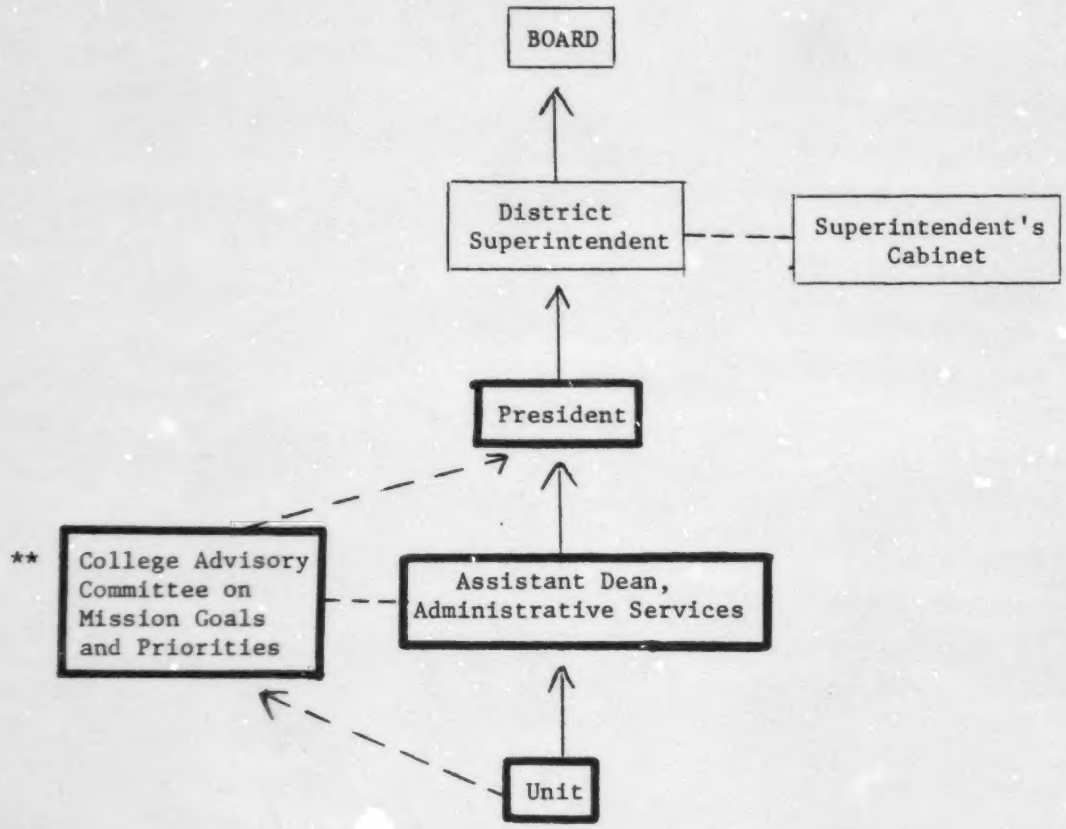
3. Recommendations for new college mission and goals statements with combined unit plans should then be submitted to the college president.

4. After appropriate review and consultation, the college president should submit the revised college plan including mission goals and budget to the District Superintendent. The format indicated at the end of this document should be followed.

5. The flow charts which follow illustrate the process through which the college and central services plans and budgets should be reviewed, reconciled and approved.

COLLEGE LEVEL ASSESSMENT

Modesto Junior College



Flow Chart of Plan and Budget Development

- - - → Review and advice

- - - - Consultation

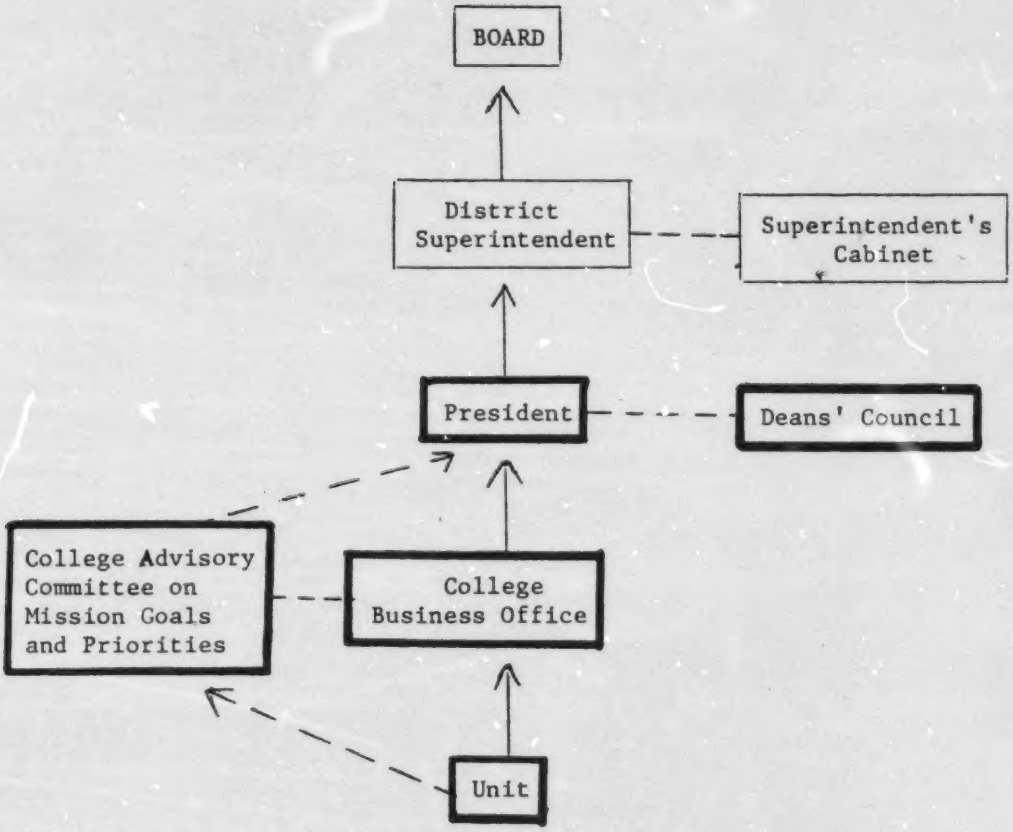
——→ Compilation

** NOTE - The President's Advisory Team will serve as the Advisory Committee on Mission, Goals and Priorities.

Figure 7

COLLEGE LEVEL ASSESSMENT

Columbia College



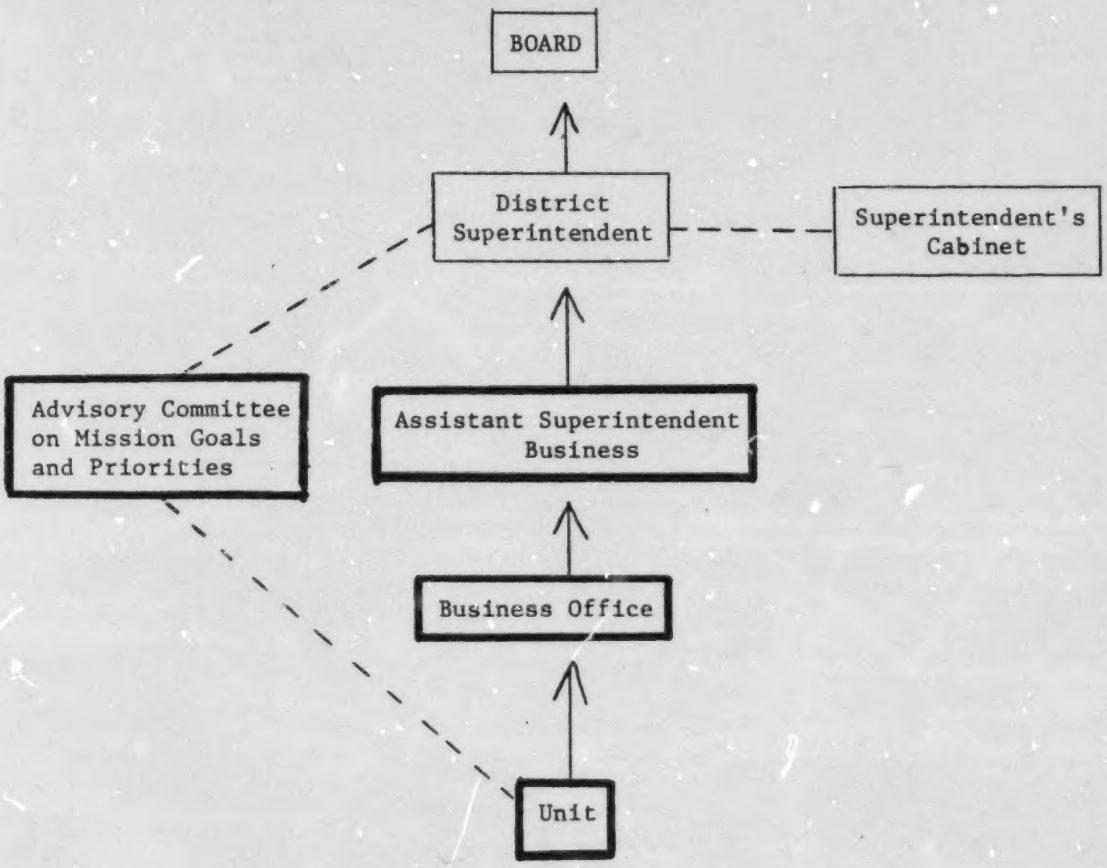
Flow Chart of Plan and Budget Development

- - - → Review and advice

- - - - Consultation

——→ Compilation

Figure 8



Flow Chart of Plan and Budget Development.

- - - - Consultation

——→ Compilation

Figure 9

COLLEGE LEVEL

FORMS

47

THE COLLEGE PLAN

CONTENTS

I. STATEMENT OF COLLEGE MISSION

II. STATEMENT OF COLLEGE GOALS

III. REVISED UNIT PLANS

A. Function, Goals, Activities by Unit/Sub Unit

B. Budget Detail by TOP Code

C. Budget Summaries by TOP Code

IV. COLLEGE BUDGET SUMMARY

College:_____

Date:_____

STATEMENT OF COLLEGE MISSION

STATEMENT OF COLLEGE GOALS

INDIVIDUAL UNIT PLANS

NOTE: Unit plans as prepared and/or revised should be included here. Plans do not need to be re-done.

COLLEGE BUDGET SUMMARY

College: _____

Date: _____

Certificated Salaries 1000-1999

See Schedule A for Detail

☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
	Sub-Total	

Classified Salaries 2000-2999

See Schedule A for Detail

☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
	Sub-Total	

Employee Benefits 3000-3999

Sub-Total (from Schedule B) (Certificated)	
Sub-Total (from Schedule B) (Classified)	

Books, Supplies and Equip. Replacement 4000-4999

☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
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☐☐☐☐	_____	
☐☐☐☐	_____	
	Sub-Total	

Other Operating Expenses and Services 5000-5999

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☐☐☐☐	_____	
☐☐☐☐	_____	
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☐☐☐☐	_____	
	Sub-Total	

Capital Outlay 6000-6999

☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
	Sub-Total	

Other Outgo 7000-7999

☐☐☐☐	_____	
	Sub-Total	

TOTAL EXPENDITURES

REVENUE

☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	_____	
☐☐☐☐	GENERAL PURPOSE	
	TOTAL REVENUE	

SECTION IV

FINANCIAL ACCOUNTING
IN
CALIFORNIA COMMUNITY COLLEGES

(Excerpts from the Community College Accounting Manual)

FINANCIAL ACCOUNTING IN CALIFORNIA COMMUNITY COLLEGES

Excerpts From The Community College Accounting Manual

California Community College districts are required by law (ECS 84005 and 85022) to prepare financial reports and annual budgets that show all actual and projected revenues and expenditures of their district on forms furnished by the Chancellor's Office.

Unlike typical private business accounting, the diverse nature of public operations and complexity of legal requirements preclude maintenance of financial transactions and balances in a single accounting entity.

In public agency accounting separate funds and account groups are required to maintain records of separately designated assets, liabilities, and balances. A governmental agency is, in effect, a combination of several distinct accounting entities functioning independently of each other.

Basic to public agency fund accounting is the concept of fund groups. A fund group consists of individual funds used to report sources and uses of resources in providing some major service or group of services. In general, funds of a similar nature and function should be assigned to the same fund group.

The primary purpose of fund accounting is to segregate financial information on distinct operations. This is accomplished by accounting for financial transactions related to carrying on specific activities or attaining certain objectives within separate funds.

The community college fund structure presented here is based largely on the concepts and principles contained in Governmental Accounting Auditing and Financial Reporting (GAAFR). This structure allows districts to establish any number of funds, sub-funds, or accounts for internal accounting, but requires for external financial reporting purposes that all accounts must be consolidated into:

GOVERNMENTAL FUNDS GROUP

- General Fund
- Debt Service Funds
- Special Revenue Funds
- Capital Outlay Projects Funds

PROPRIETARY FUNDS GROUP

- Enterprise Funds
- Internal Service Funds

FIDUCIARY FUNDS GROUP

- Associated Students Fund(s)
- Student Financial Aid Fund(s)
- Scholarship and Loan Fund(s)
- Foundation Trust Fund(s)
- Other Trust and Agency Funds

GOVERNMENTAL FUNDS GROUP

Financial information is collected in the Governmental Funds Group on resources used, or available for use, in carrying out operations associated with the institution's educational objectives.

Governmental funds are, in essence, accounting segregations of financial resources for attaining these educational objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid. The difference between each governmental fund's assets and liabilities: the fund equity, is referred to as the "fund balance."

General Fund

The General Fund can be likened to the "checking account" of the district. The General Fund is to be maintained to account for those transactions which, in general, cover the full scope of operations of the district (instruction, administration, student services, maintenance and operations, etc.). Transactions for all authorized purposes not specified to be accounted for in other funds should be recorded in the General Fund.

For purposes of flexibility, the district may establish any number of funds, sub-funds, or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted or Restricted Part of the General Fund.

The splitting of the General Fund into two parts reflects the need to differentiate truly discretionary revenue from restricted revenue while still preserving a complete account of the financial operation and support of educational programs. Accordingly, restricted moneys (such as those for categorically funded programs) are accounted separately from other general purpose moneys, but classified as a component of the total fund which provides instructional and support services.

Special Revenue Funds

Special Revenue Funds are to account for the proceeds of specific revenue sources whose expenditures are legally restricted. Special Revenue Funds encompass activities not directly related to the educational program of the college, but which provide service to students (such as the cafeteria, bookstore, farm, and child care center). Such activities may provide instructional or laboratory experience for students and incidentally create goods or services that may be sold. In the course of creating the incidental goods or services, expenditures are incurred in addition to those necessary solely for the educational benefit of students. These expenditures should be charged against revenue received as a direct result of operations and thus not accounted as part of the General Fund. Examples:

Revenue Bond Project Fund	Bookstore Fund
Child Development Fund	Farm Operation Fund
Cafeteria Fund	Other Special Reserve Fund

PROPRIETARY FUNDS GROUP

The Proprietary Funds Group is used to account for those ongoing governmental activities which, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to governmental business or quasi-business activities are accounted for through these funds. Generally accepted accounting principles for the Proprietary Funds Group are the same as those standards employed in private sector accounting. The measurement focus is upon determination of net income, financial position, and changes in financial position.

FIDUCIARY FUNDS GROUP

The Fiduciary Funds Group is used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds. Agency Funds are purely custodial (assets equal liabilities), and thus there is no need to measure results of operations (as would be done in determining a fund's net ending balance or increases (decreases) in fund equity). Examples:

Student Financial Aid Fund(s)

Scholarship and Loan Fund(s)

Foundation Trust Fund(s)

REVENUE AND OTHER FINANCING RESOURCES CLASSIFICATION

Community college revenues and other financing resources are to be classified by fund and by source. Classification by fund has been explained. The classification by source presented here depicts major and subordinate reporting classes and lists the unique account numbers within each class which are to be used in recording information on the source of the revenue or other financing resources. Districts may increase the detail of their revenue recording by creating further subdivisions to the classification as needed.

Federal Revenues (8100)

State Revenues (8600)

- General Apportionments
- Categorical Apportionments
- Categorical Program Allowances
- Tax Relief Subventions
- Other State Revenue

Local Revenues (8800)

- Property Tax (8810)
- Contract Services (8830)
- Sales (8840)
- Student Fees and Charges (8870)

ACCOUNTING FOR EXPENDITURES

Education Code Section 85200 limits district expenditures to the amount appropriated for each major expenditure classification approved by the district governing board through adoption of the district budget (ECS 85003) or as amended by subsequent intrabudget transfers. Because of this statutory control language, the budget and all documents dealing with appropriations must be prepared according to the same classification plan as that employed to account for expenditures.

CLASSIFICATION OF EXPENDITURES BY ACTIVITY

Classification by activity is the accounting segregation of expenditures according to the unique function or purpose served by distinct operational activities which have incurred some measurable cost. Each classified district activity shall be considered either instructional or administrative and instructional support activity for expenditure accounting purposes as indicated below.

Instructional Activities:

0100	Agriculture and Natural Resources
0200	Architecture and Envionmental Design
0400	Biological Sciences
0500	Business Management
0600	Communications
0700	Computer and Information Science
0800	Education
0900	Engineering and Related Industrial Technologies
1000	Fine and Applied Arts
1100	Foreign Language
1200	Health Occupations
1300	Consumer Education and Home Economics
1400	Law
1500	Humanities
1600	Library Science
1700	Mathematics
1800	Military Studies
1900	Physical Sciences
2000	Psychology
2100	Public Affairs and Services
2200	Social Sciences
3000	Commercial Services
4900	Interdisciplinary Studies

Administrative and Instructional Support Activities

6000 Instructional Administration
6100 Instructional Support Services
6200 Admissions and Records
6300 Counseling and Guidance
6400 Other Student Services
6500 Maintenance and Operation of Plant
6600 Planning and Policymaking
6700 General Institutional Support Services
6800 Community Services
6900 Ancillary Services
7000 Auxiliary Operations
7100 Physical Property and Related Acquisitions
7200 Debt Service
7300 Transfers
7900 Appropriation for Contingencies

CLASSIFICATION OF EXPENDITURE BY OBJECT

Community college district expenditures are classified both by activity and by object. Classification of expenditures by activity is explained in the previous section. Classification by object is the accounting segregation of expenditures according to the distinct kinds of costs incurred in operating district programs.

The community college classification of expenditures by object divides the expenditures and other outgo into seven major categories:

1000 Certificated Salaries

2000 Classified Salaries

3000 Employee Benefits

4000 Books, Supplies, and Materials

5000 Other Operating Expenses and Services

6000 Capital Outlay

7000 Other Outgo

Occasionally costs may be incurred for resources which directly benefit more than one object or activity. These costs are to be prorated to the objects or activities deriving such benefits on an equitable basis. (For example, if a certificated employee provides classroom instruction half-time and acts as a student counselor half-time, then that individual's salary must be prorated half to Object 1100, Instructional, Regular Contract Salary Schedule and half to Object 1200, Noninstructional, Regular Contract Salary Schedule.)

SECTION V

FINANCIAL ACCOUNTING
IN THE
YOSEMITE COMMUNITY COLLEGE DISTRICT

FINANCIAL ACCOUNTING
IN THE
YOSEMITE COMMUNITY COLLEGE DISTRICT

In terms of the assessment planning process it is important to keep budget development and management and financial accounting in the proper perspective. As a general philosophical position, accounting requirements should never direct the operation of instructional programs. Diligence is required to see that this does not occur.

The Yosemite Community College District accounting system is designed to comply with state requirements and to enable meeting federal requirements where required, but its primary function is to maintain viable, useful records of all fiscal transactions. The DSK (vendor name) software now being used is a powerful management tool which enables primary users (unit managers) to exert maximum control over their areas of responsibility. At the same time it provides immediate summation capability for overall monitoring.

The information presented here consists primarily of the coding requirements and structure of the data. Specific guidelines and instruction for use of the system, including availability of reports, computer terminal screen design and use will be provided to all users on an ongoing basis.

Responsibility for Budget/Accounts. Generally, the responsibility for monitoring/managing the individual accounts of a unit rests with the unit manager. To implement this control the unit manager:

1. Establishes the initial budget.
2. Revises the budget in accordance with college/central services decisions.
3. Authorizes all expenditures from unit accounts.
4. Initiates any necessary transfer within unit accounts.
5. Adjusts expenditures in accordance with revenues for unit activities funded from other than the general purpose apportionments.
6. Determines that accounts are encumbered when requisitions are authorized.

This activity/control is achieved through:

1. Use of a computer terminal and appropriate programs.
2. Use of computer printouts.
3. Authorizing any and all requisitions issued.
4. Monitoring revenues generated.

The general structure of the lines of authority/responsibility is indicated in figure 10.

YOSEMITE COMMMUNITY COLLEGE DISTRICT
ACCOUNTING SYSTEM
ADMINISTRATION

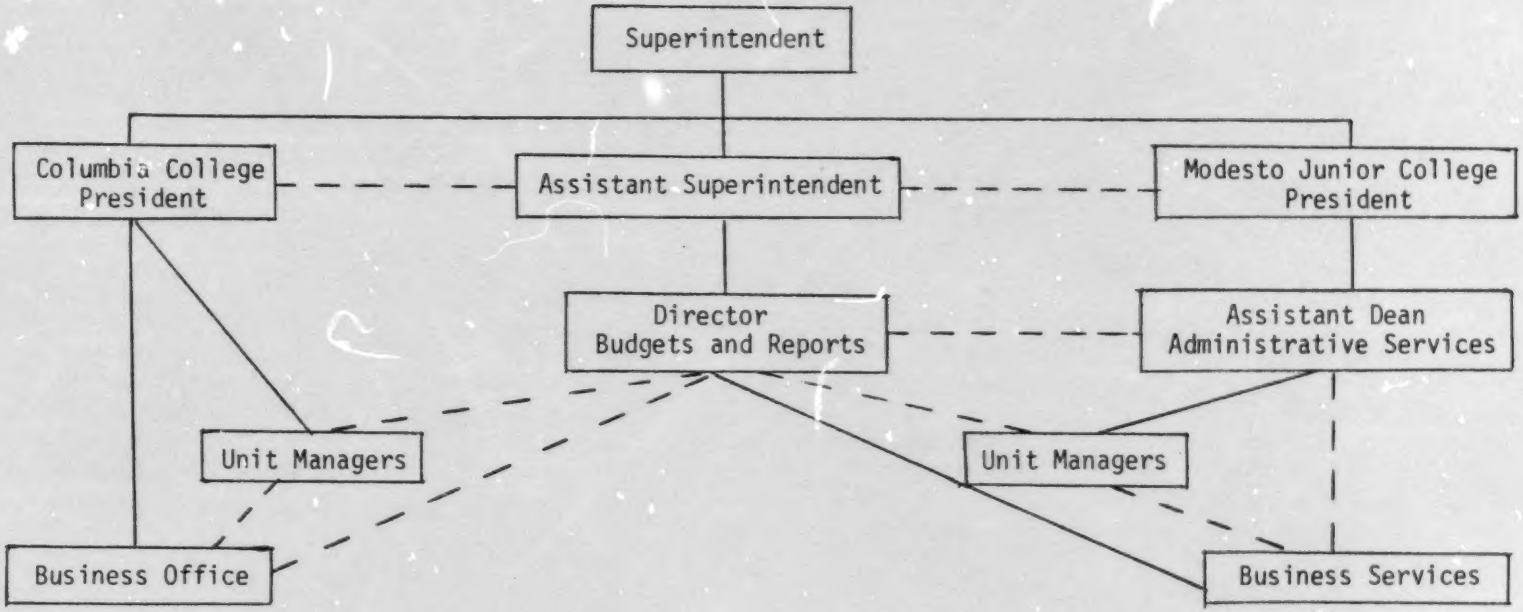


Figure 10

YOSEMITE COMMUNITY COLLEGE DISTRICT ACCOUNTING CODE STRUCTURE

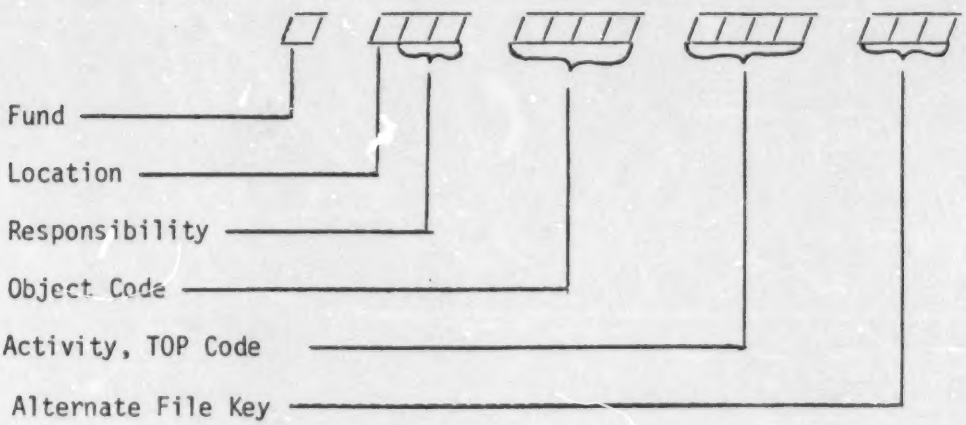
The accounting code structure is designed to provide information as follows:

Fund Classification
Location of Expenditure Activity
Budget Responsibility
Expenditure Object Identification
Expenditure Activity (TOP Code) Instructional, Support
*Key to Alternate Code

*Provides access to alternate number file.

To accomplish these objectives and to coordinate the District's information system with those of State and Federal agencies, an account classification number using fifteen (15) positions is provided as follows:

Program Number

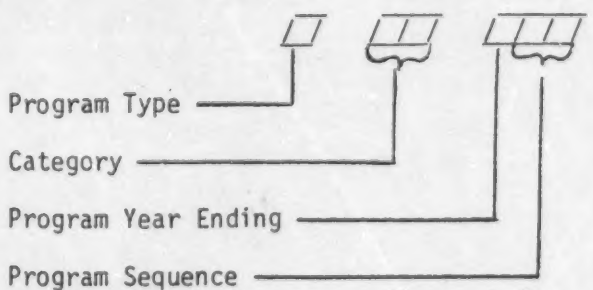


Use of the Alternate File (12 positions available; 6 in use)

The alternate file provides for additional separation and definition of accounts where necessary. At the present time the major use of the alternate file is by special programs.

Example:

Program Number Extension (Alternate File)



ASSIGNMENT OF CODES

The lists which follow show the appropriate code numbers to use in utilizing the accounting system.

FUNDS

	Code
General	
General Purpose	1
Special Programs	2
Community Service (restricted) and Auxiliary Accounts	3
Student Health Fees	4
Special Reserve	5

LOCATION AND RESPONSIBILITY (continued)

No.	Unit	Individual
	Columbia College	
51	Instruction	Ray Liedlich
52	Student Services	Paul Becker
52	Intercollegiate Athletics	Paul Becker
53	Community Services	Bud Palmer
54	IMC	Jack Ross
55	Library and Audio-Visual	Larry Steuben
59	Day Fees	Ray Liedlich
60	Continuing Education	Bud Palmer
56	Administrative Accounts	Dean Cunningham
53	Summer School	Bud Palmer
52	Bookstore	Paul Becker
56	Cafeteria	Dean Cunningham
52	Health Services	Paul Becker
57	Transportation	Ken Lucas
58	Buildings/Grounds	John Miller
52	Parking Fee Fund	Paul Becker
56	Fire Service	Dean Cunningham
	YCCD Central Services	
81	Trustees	Tom Van Groningen
82	Superintendent	Tom Van Groningen
83	Negotiations	Tom Van Groningen
84	Personnel/Affirmative Action	Richard Peralta
85	Resource Development	Ken Savage
86	Data Processing	Richard Jaspar
56	Fire Service	Dean Cunningham
87	Business Services	Kerstin Jones
88	Security	Bert Cofer
89	Assistant Superintendent	Bert Cofer
90	Transportation	Tom Harris
91	Buildings/Grounds	John Stephens
92	Energy/Conservation/Utilities	Robert Dinsmore
99	Employee Benefits	Kerstin Jones

OBJECT (4 digits)

The object code indicates the purpose of the expenditure. The object code is designed to be identifiable with the State Accounting Classification. The State code will be included on report material when required or desired.

LOCATION AND RESPONSIBILITY (3 digits)

The location code indicates the campus and general area to which the expenditure is charged. The location code is the first digit in the field.

Modesto Junior College
1 General Purpose
2 Summer School

Columbia College
4 General Purpose
5 Summer School

Central Services
7 District-wide Operations
8 Modesto Junior College
9 Columbia College

The responsibility designation completes the field. This two-digit code identifies that manager having the responsibility for the control of that budget share. The colleges have control of this assignment.

1983-84 Responsibility Codes by Unit and by Individual

No.	Unit	Individual (Subject to Change)
	Modesto Junior College	
01	Administration of Justice	Jack McArthur
01	PALF	Jack McArthur
02	Admissions and Records	Horace Henline
03	Agriculture and Biological Sciences	Stan Hodges
04	Arts, Humanities and Speech	Steve Collins
05	Behavioral and Social Sciences	Ron Manzoni
06	Business	Roman Salazar
07	Business Services	Elise Schneider
08	College Facilities	Don Roe
08	Instruction	Don Roe
08	Tele-courses	Don Roe
09	Community Services	Roach/Roe
10	Counseling	Juan Alvarez
11	Chief Instructional Officer	Pat Wirth
11	Curriculum	Pat Wirth
12	Engineering, Math & Physical Sciences	Lance Thompson
13	Financial Aids	Julius Manrique
14	Health Occupations	Julia O'Bosky
15	Home Economics/ Trade & Tech Education	Jeanne Palmie
17	Learning Resources	Vivian Manha
18	Literature and Language Arts	Robert Mognis
19	Media Services	Jim Verrinder
20	Physical, Recreation & Health Education	Doug Hodge
21	President	Lou Zellers
24	Student Activities	Ugo Lea
24	Student Services	Ugo Lea
24	Student Health Fees	Ugo Lea
25	Summer Session	Dudley Roach
27	Vocational Education	Arnold Blank
28	Bookstore	Beverly Clark
29	Cafeteria	Quintan Wood
30	Great Valley Museum	Joe Medeiros

SCHEDULE OF EXPENDITURE OBJECT CODES

SALARIES AND WAGES

Certificated Salaries

Regular contract schedule

- 1110 Teaching
- 1170 Sabbatical leave - teaching
- 1210 Non-Teaching
- 1270 Sabbatical leave - non-teaching

Non-regular schedule

- 1330 Teaching - hourly or daily
- 1340 Teaching - substitutes
- 1420 Non-teaching - management
- 1430 Non-teaching - hourly or daily
- 1440 Non-teaching - substitutes
- 1450 Non-teaching - vacation pay-off

Classified Salaries

Permanent full-time schedule

- 2110 Non-instruction - regular
- 2120 Non-instruction - management
- 2150 Non-instruction - vacation pay-off
- 2210 Instructional aides - regular
- 2250 Instructional aides - vacation pay-off

Other than permanent full-time schedule

- 2330 Non-instruction - hourly
- 2340 Non-instruction - substitutes
- 2360 Non-instruction - overtime
- 2430 Instructional aides - hourly
- 2440 Instructional aides - substitutes

Student Salaries

Other than full-time schedule

- 2331 Non-instruction - hourly
- 2332 Non-instruction - college work study
- 2333 Non-instruction - fireman or security
- 2431 Instructional aides - hourly
- 2432 Instructional aides - college work study

EMPLOYEE BENEFITS

Central Services Business Office Use Only

- 3100 STRS
- 3200 PERS
- 3300 OASDHI
- 3410 Health
- 3420 Dental
- 3430 LTD
- 3440 Vision
- 3500 SUIT
- 3600 Workers Comp
- 3900 Life Insurance

SCHEDULE OF EXPENDITURE OBJECT CODES (continued)

EMPLOYEE BENEFITS (continued)

3700 Clearing (Central Services Use Only)
3701 Benefits - certificated classroom
3702 Benefits - classified classroom
3703 Benefits - certificated non-classroom
3704 Benefits - classified non-classroom
3705 Benefits - management

BOOKS

4100 Textbooks
4202 Library books
4203 Other books

SUPPLIES

Instructional Supplies

4301 Instructional supplies, general
4302 Subscriptions or periodicals
4303 Food
4304 Records or tapes
4305 AV supplies
4306 Musical scores
4307 Films
4309 Instructional supply credits

Non-Instructional Supplies

4331 Non-instructional supplies, general
4332 Postage
4333 First Aid
4334 Swimming Pool
4350 Gas/fuel and oil
4351 Tires
4352 Repair parts
4353 Small tools
4354 Other - automotive
4355 Painting
4356 Electrical
4357 Plumbing
4358 Carpentry
4359 Welding
4360 Locksmith
4361 Heat/air
4362 Roofing
4363 Subscriptions and periodicals
4364 Food
4365 Copy Machine supplies
4366 Inventory over/short
4399 General supply credits

EQUIPMENT REPLACEMENT

4810 Equipment replacement, general

OTHER OPERATING EXPENSES AND SERVICES

Travel and Conferences

5001 Travel, in-district
5002 Travel, out-of-district
5003 Vehicle operations
5004 Field trips
5005 Athletic travel
5006 Mileage payments
5007 Equipment operation

Fees, Royalties and Payments

5011 Fees, general
5012 EC 25514.7
5013 Building/architectural fees
5014 Dues and memberships
5015 Royalties (and related)

Insurance

5021 Insurance - fire/liability/extended coverage
5022 Insurance - excess liability
5023 Insurance - boiler
5024 Insurance - athletic
5025 Insurance - EDP
5026 Student insurance
5027 Travel/accident
5028 Professional liability

Services

5031 Accreditation service
5032 AFSA services
5033 Appraisal services
5034 Architectural services
5035 Audit services
5036 Consultant services
5037 Inspection services
5038 Laundry
5039 Legal services
5040 Legal advertising
5041 Physician/medical/ambulance services
5042 Surveys
5043 Taxidermy services
5044 Teletype services
5045 Pest control services
5046 Repair and maintenance (including contracts)
5047 Swimming pool
5048 Fire equipment
5049 Other (including special program overhead costs)

SCHEDULE OF EXPENDITURE OBJECT CODES (continued)

OTHER OPERATING EXPENSES AND SERVICES - continued

Utilities

5051 Natural gas
5052 Electricity
5053 Water
5054 Disposal
5055 Propane
5056 Telephone

Activities and/or Events

5061 Commencement
5062 In-service training - general
5063 In-service training - YFA
5064 Elections
5065 Assemblies
5066 Workshops
5067 Bulletins/publications/catalogs/schedules

Rentals/Leases

5071 Equipment rentals
5072 Facilities rental
5073 Film rentals

5099 Other operating expense - credits

CAPITAL OUTLAY

6100 Site acquisition
6120 Site improvement

6210 Building acquisition
6240 Building construction
6270 Building remodeling/alteration/addition

6310 Books
6350 Films

6400 Equipment

DEBT SERVICE

7110 Bond retirement
7120 Interest
7121 Interest - computer upgrade

TUITION TRANSFERS

7200 Tuition payments

INTERFUND TRANSFERS

7310 Special Reserve Fund
7320 Student Health Fee Fund

SCHEDULE OF EXPENDITURE OBJECT CODES (continued)

STUDENT FINANCIAL AIDS

7510	Contributions/match
7520	Grants
7530	Loans clearing
7540	Scholarships
7550	Loan cancellation

CLEARING ACCOUNTS

7610	Clearing - stores
7620	Clearing - prepaid expenses
7630	Clearing - income
7690	Clearing - general

CONTINGENCIES

7910	General purpose
7920	Community service
7930	Special program

SCHEDULE OF REVENUE OBJECT CODES

Federal - 8100

8120 Veterans Education
8180 Higher Education Act
8220 Job Training Partnership Act
8230 Military Personnel Development Contracts
8240 Vocational Education Act
8310 Forest Reserve
8320 Flood Control
8330 Student Financial Aid
8490 Other Federal Revenues

Combined State and Federal Revenues - 8500

8590 Other Combined State and Federal Revenue

State Revenues - 8600

General Apportionments - 8610

8611 State General Apportionment
8612 Apprenticeship Allowance
8619 Other General Apportionments

Categorical Apportionments - 8620

8621 Handicapped Student Allowance
8622 Extended Opportunity Programs and Services
8623 Child Development Apportionment
8629 Other Categorical Apportionment

Categorical Program Allowances - 8650

8651 Instructional Improvement Grant
8652 Community College Construction Act
8653 California Worksite Education and Training Act
8654 Deferred Maintenance and Special Repair Program
8659 Other Categorical Program Allowances

Tax Relief Subventions - 8670

8671 Business Inventory Tax Relief
8672 Home Owners Property Tax Relief
8679 Other Tax Relief Subventions

Other State Revenues - 8690

8691 Timber Yield Tax
8692 State Mandated Costs
8693 Other State Revenues

County Revenues - 8700

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8750 Contract Services
8780 Trailer Coach Fees
8790 Other County Revenues

Local Revenues - 8800

Property Taxes - 8810

8811 Property Tax Allocation, Secured Roll
8812 Property Tax Allocation, Unsecured Roll
8813 Prior Year Taxes
8814 District Secured Taxes, Voted Indebtedness
8815 District Unsecured Taxes, Voted Indebtedness

Contract Services - 8830

8831 Contract Instructional Services
8832 Other Contract Services

Sales - 8840

8844 Food Service Sales
8845 Sale of Publications
8846 Farm Operation Sales
8847 Bookstore Sales
8849 Other Sales

Rentals and Leases - 8850

Interest and Investment Income - 8860

Student Fees and Charges - 8870

8872 Non-resident Tuition
8873 Child Development Service
8876 Student Health Services
8877 Parking Services
8878 Instructional Materials Fees and Sales of Materials
8879 Dormitory
8880 Community Services Classes
8881 Insurance
8882 Administrative
8883 Field Trips and Use of Non-district Facilities
8889 Other Student Fees and Charges

Other Local Revenue - 8890

Other Financing Sources - 8900

Proceeds of General Fixed Assets

8910 Sale of Equipment and Supplies
8920 Sale of Land and Buildings
8930 Compensation for Loss of General Fixed Assets

Proceeds of General Long Term Debt

8940 Sale of Bonds
8950 Inception of Lease-Purchase Agreement
8960 Inception of Installment-Purchase Contract
8970 Other General Long-term Debt

Incoming Transfers

8980 Interfund Transfers
8990 Other Incoming Transfers

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TAXONOMY OF PROGRAMS (TOP) CODES - (4 digits)

Listed below are the major headings of the Taxonomy of Programs as prepared and adopted by the California Community College Chancellor's Office. Behind every major heading are specific discipline categories identified in the State adopted (July 1983) Taxonomy of Programs (TOP) which are numbered by the District in accordance with the numbering system used by the State. Budgeter will use the first four digits of the State taxonomy to include the discipline and sub-discipline.

ADA Generating

0100	Agriculture and Natural Resources
0200	Architecture and Environmental Design
0400	Biological Sciences
0500	Business and Management
0600	Communications
0700	Computer and Information
0800	Education
0900	Engineering and Related Technologies
1000	Fine and Applied Arts
1100	Foreign Language
1200	Health Occupations
1300	Consumer Education and Home Economics
1400	Law
1500	Humanities (letters)
1600	Library Science
1700	Mathematics
1800	Military Studies
1900	Physical Sciences
2000	Psychology
2100	Public Affairs and Services
2200	Social Services
3000	Commercial Services
4900	Interdisciplinary Studies

NOTE: The detailed list of TOP codes in use is too extensive for inclusion here. Unit Managers should refer to the individual college curriculum file for specific TOP codes. These must be maintained in accordance with the State Taxonomy for all programs.

TAXONOMY OF ADMINISTRATIVE AND INSTRUCTIONAL SUPPORT ACTIVITIES (4 digits)

This taxonomy extends the hierarchy used in the instructional programs into the support area and covers all additional activities. The complete listing currently in use follows.

6000	Instructional support
6010	General instructional administration
6011	
6012	Dean of Instruction
6013	Telecommunications
6020	Curriculum
6030	Occupational education
6040	Yosemite Faculty Association (YFA)

6100 Instructional services
- 6110 Library services
  - 6111 Audio visual
- 6120 Multi-media services
  - 6121 General AV
  - 6122 Forum
- 6130 Tutorial Center Services

6200 Admissions and Records
6300 Counseling and Guidance
6400 Other Student Services
- 6402 Extended Opportunity Programs & Services (EOPS)
- 6410 Student personnel administration
- 6420 Financial aid administration
- 6430 Health Services
- 6440 Handicapped students programs and services

6500 Maintenance and Operation of Plant
- 6501 Custodial services
- 6502 Grounds services
- 6503 Maintenance services
- 6504 Utilities services

6600 Planning and Policy Making
- 6601 Board of Trustees
- 6602 District Superintendent
- 6603
- 6604
- 6605 Director of Resource Development
- 6606 Assistant Superintendent - Business Services
- 6607 Negotiations

6700 General Institutional Services
- 6701 Business Office, general
- 6702 Accounting services
- 6703 Payroll services
- 6704 Purchasing/Receiving/Warehouse
- 6705 Data Processing services
- 6706 Communication service
- 6707 Energy conservation
- 6710 Personnel services
- 6711 Transportation pool
- 6713 Security
- 6714 Parking Fee Fund

6800 Community Services
- 6810 Public Information office
- 6820 Recreation program
- 6830 Civic Center
- 6840 Public events
- 6850 Fair booth
- 6860 Cultural events
- 6870 Film series
- 6880 Short courses
- 6890 Museum

6900 Ancillary Services
- 6910 Food service
- 6920 Bookstore
- 6930 Student activities
  - 6931 Student assocation

7000 Auxiliary services
7100 Capital Outlay
7300 Transfers
7900 Appropriation for contingencies

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